

T-540B 2D

**2008****LOUISIANA  
Nonresident**

or Fiscal Year Individual Income Tax Return

Begun 2008 Mail to: **Department of Revenue**Ended 2009 PO BOX XXXX  
BATON ROUGE LA  
70821-XXXX

Attach W-2 here

- ☐ If your name has changed, mark here.  
☐ If your address has changed, mark here.  
☐ If this is an amended return, mark here.  
☐ If this is for decedent, mark here.

SSNTPAYER SSNSPOUSE TELEPHONEX

TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX

SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX

COLINEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXX

CITYSTZIPXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Filing status (Enter appropriate  
number in the filing status box).

- ☐ 1 Single  
☐ 2 Married filing jointly  
☐ 3 Married filing separately  
☐ 4 Head of household \*  
☐ 5 Qualifying widow(er)

\*Qualifying person's Name

Exemptions

- ☒ 6A Yourself  
☐ 65 or over  
☐ Blind  
☐ 6B Spouse  
☐ 65 or over  
☐ Blind

Total of 6A &amp; 6B

6C Total dependents

6D Total exemptions

Dependent's Name(s): List on page 2.

Calendar year returns due 5/15/2009

**Please do not staple; use a paperclip instead. Do not submit a photocopy.**

TPSSN	LN14	LN34	HNR1
SPSSN	LN15	LN35	HNR2
DEVID	LN16	LN36	HNR3
TAXPD	LN17	LN37	GNR1D
FORMN	LN18	LN38	GNR1E
PTIN	LN19	LN39	GNR2A
LINE7	LN20	LN40	GNR2B
LN8	LN20A	LN41	GNR3A
LN9	LN20B	CREDIT	GNR3B
LN10A	LN21	REFND	G4
LN10B	LN22	OWED	G5
LN10C	LN23	LN45	G6
LN10D	LN24	LN46	G7
LN10E	LN25	LN47	G8
LN10F	LN26	LN48	G9
LN10G	LN27	LN49	GNR10
LN11	LN28	LN50	13DSF
LN12	LN29	FNR1D	21SF
LN13A	LN30	F2	SCODE
LN13B	LN31	F3	
LN13C	LN32	F4	
LN13D	LN33	F5	
		F6	
		FNR7	

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. I consent that my SSN may be given to the LA Office of Student Financial Assistance in order to properly identify any START Savings Program Account Holder. If married filing joint, both SSN's may be submitted.

Date \_\_\_\_\_ Taxpayer \_\_\_\_\_

Date \_\_\_\_\_ Spouse \_\_\_\_\_

Date \_\_\_\_\_

Paid preparer \_\_\_\_\_

SSN \_\_\_\_\_

Telephone \_\_\_\_\_

6999

# 2008 Nonresident Schedules

Name(s) as shown on Form IT-540B If used, must be submitted.

Print your Social Security Number here.

## 6C. Dependents

First Name	Last Name	Social Security No.	Relationship	Birthdate (mm/dd/yyyy)

## REFUNDABLE TAX CREDITS – SCHEDULE F-NR

1 Credit for Amounts Paid by Certain Military Servicemembers for obtaining LA Hunting and Fishing Licenses

1A **Yourself** ☐ Date of Birth (MM/DD/YYYY) \_\_\_\_\_ Driver's License number \_\_\_\_\_ State of Issue \_\_\_\_\_  
or State ID

1B **Spouse** ☐ Date of Birth (MM/DD/YYYY) \_\_\_\_\_ Driver's License number \_\_\_\_\_ State of Issue \_\_\_\_\_  
or State ID

1C **Dependents: List dependent name(s).**

Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals \_\_\_\_\_

## ADDITIONAL REFUNDABLE CREDITS – SCHEDULE F-NR

Credit Description	Code	Amount
2 _____	_____	2. _____
3 _____	_____	3. _____
4 _____	_____	4. _____
5 _____	_____	5. _____
6 _____	_____	6. _____
7 Total Refundable Tax Credit		7. _____

## MODIFIED FEDERAL INCOME TAX INFORMATION – SCHEDULE H-NR

1 Amount of your federal income tax liability found on Federal Form 1040, Line 56.

1. \_\_\_\_\_

2 Print the amount of federal disaster credits allowed by IRS

2. \_\_\_\_\_

3 Add Lines 1 and 2.

3. \_\_\_\_\_



# 2008 Nonresident Schedules

Name(s) as shown on Form IT-540B If used, must be submitted.

Print your Social  
Security Number here.

## NONREFUNDABLE TAX CREDITS – SCHEDULE G-NR

### 1 Credit for certain disabilities

	Deaf	Loss of Limb	Mentally Incapacitated	Blind
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1C Dependent*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*1C List Dependent name(s) here \_\_\_\_\_

1D Print the total number of qualifying individuals

1D. \_\_\_\_\_

1E Multiply Line 1D by \$100 and print the result

1E. \_\_\_\_\_

### 2 Credit for contributions to educational institutions

2A Print the value of computer or other technological equipment donated. 2A. \_\_\_\_\_

2B Multiply Line 2A by 40% 2B. \_\_\_\_\_

### 3 Credit for certain federal tax credits

3A Total federal credit 3A. \_\_\_\_\_

3B Multiply Line 3A by 10% 3B. \_\_\_\_\_

## ADDITIONAL NONREFUNDABLE TAX CREDITS – SCHEDULE G-NR

	Credit Description	Code	Amount
4	_____	_____	4. _____
5	_____	_____	5. _____
6	_____	_____	6. _____
7	_____	_____	7. _____
8	_____	_____	8. _____
9	_____	_____	9. _____
10	Total Nonrefundable Tax Credits		10. _____



# CREDIT CODES

## DO NOT MAIL THIS PAGE (INFORMATION ONLY)

### Schedule F-NR – Credit Codes

Description	Code
Inventory Tax . . . . .	50F
Ad Valorem Natural Gas . . . . .	51F
Ad Valorem Offshore Vessels . . . . .	52F
Sound Recording Investment . . . . .	53F
Telephone Company Property . . . . .	54F
Prison Industry Enhancement . . . . .	55F
Urban Revitalization . . . . .	56F
Mentor-Protégé . . . . .	57F
Milk Producers . . . . .	58F
Technology Commercialization . . . . .	59F

### Schedule F-NR – Credit Codes

Description	Code
Historic Residential . . . . .	60F
Angel Investor . . . . .	61F
Musical and Theatrical Productions . . . . .	62F
Wind and Solar Energy Systems . . . . .	64F
School Readiness Child Care Provider . . . . .	65F
School Readiness Child Care Directors and Staff . . . . .	66F
School Readiness Business-Supported Child Care . . . . .	67F
School Readiness Fees and Grants to Resource and Referral Agencies . . . . .	68F
Other Refundable Credit . . . . .	80F

### Schedule G-NR – Credit Codes

Description	Code
Premium Tax . . . . .	100
Commercial Fishing . . . . .	105
Family Responsibility . . . . .	110
Small Town Doctor/Dentist . . . . .	115
Bone Marrow . . . . .	120
Law Enforcement Education . . . . .	125
First Time Drug Offenders . . . . .	130
Bulletproof Vest . . . . .	135
Nonviolent Offenders . . . . .	140
Qualified Playgrounds . . . . .	150
Debt Issuance . . . . .	155
Donations of Materials, Equipment, Advisors, Instructors . . . . .	175
Other . . . . .	199
Atchafalaya Trace . . . . .	200
Organ Donation . . . . .	202
Household Expense for Physically and Mentally Incapable Persons . . . . .	204
Vehicle Alternative Fuel . . . . .	206
Previously Unemployed . . . . .	208
Recycling Credit . . . . .	210
Basic Skills Training . . . . .	212
Dedicated Research . . . . .	220

### Schedule G-NR – Credit Codes

Description	Code
New Jobs Credit . . . . .	224
Refunds by Utilities . . . . .	226
Eligible Re-entrants . . . . .	228
Neighborhood Assistance . . . . .	230
Cane River Heritage . . . . .	232
LA Community Economic Development . . . . .	234
Apprenticeship . . . . .	236
Motion Picture Investment . . . . .	251
Research and Development . . . . .	252
Historic Structures . . . . .	253
Digital Interactive Media . . . . .	254
Motion Picture Resident . . . . .	256
Capital Company . . . . .	257
LCDFI . . . . .	258
New Markets . . . . .	259
Brownfields Investor . . . . .	260
Motion Picture Infrastructure . . . . .	261
Other . . . . .	299
Biomed/University Research . . . . .	300
Tax Equalization . . . . .	305
Manufacturing Establishments . . . . .	310
Enterprise Zone . . . . .	315
Other . . . . .	399

NONRESIDENT AND PART-YEAR RESIDENT (NPR) WORKSHEET			
See instructions for completing the NPR worksheet beginning on page 9.		Federal	Louisiana
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.		
11	Total Adjustments to Income		
12	<b>Adjusted Gross Income</b> – Subtract Line 11 from Line 10 for each column. Print the amount in the Federal column on IT-540B, Line 7. The amount shown in the <b>Federal column</b> should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.		
<b>2008 Adjustments to Income</b>			
	<b>Additions</b>		
13	Interest income and dividends from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14 and print the result.		
	<b>Subtractions</b>		
16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
20	Other Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income – See instructions, page 10.		
23	START Savings Program Contribution – See instructions, page 10.		
24	Military Pay Exclusion – See instructions, page 10.		
25	Road Home – See instructions, page 10.		
26	Teacher Deduction – See instructions, page 10.		
27	Recreation Volunteer or Volunteer Firefighter – See instructions, page 10.		
28	Voluntary Retrofit Residential Structure – See instructions, page 11.		
29	IRC 280(C) Wage Expense Adjustment – See instructions, page 11.		
30	Other Exempt Income – See instructions, page 11. Identify: _____		
31	<b>Total Exempt Income</b> – Add lines 16 through 30 and print here.		
32	<b>LOUISIANA ADJUSTED GROSS INCOME.</b> Subtract Line 31 from Line 15 and print here and on IT-540B, Line 8.		





**ATTACH THIS WORKSHEET TO YOUR RETURN.**

## 2008 Louisiana Nonresident Refundable Child Care Credit Worksheet

Your name	Social Security Number
-----------	------------------------

**Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form.**

- 1. Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided the care to your child. You may use Federal Form W-10 (supplied by your provider) to obtain the information. Should your care provider not supply a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires should you not have all of the care provider information. Please see the IRS 2008 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

A	B	C	D
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

- 2.** For each child under the age of 13, print their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2008 in column G. Please see page 26, Item 4 for information on Qualified Expenses.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2008 for the person listed in column E
		.00
		.00
		.00
		.00
		.00

<b>3</b>	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Print this amount here and on Form IT-540B, Line 20A.	<b>3</b>	.00																												
<b>4</b>	Print your earned income. See Item 4 of the instructions on page 26.	<b>4</b>	.00																												
<b>5</b>	If married filing jointly, print your spouse's earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, print the amount from Line 4.	<b>5</b>	.00																												
<b>6</b>	Print the smallest of Lines 3, 4, or 5. Print this amount here and Form IT-540B, Line 20B.	<b>6</b>	.00																												
<b>7</b>	Print your Federal Adjusted Gross Income from Form IT-540B, Line 7.	<b>7</b>	.00																												
<b>8</b>	Print on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	<b>8</b>	<b>X . _____</b>
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
<b>9</b>	Multiply Line 6 by the decimal amount on Line 8 and print the result here.	<b>9</b>	.00																												
<b>10</b>	Multiply Line 9 by 50% (.50) and print this amount on Line 11 below.	<b>10</b>	<b>X .50</b>																												
<b>11</b>	Print this amount on Form IT-540B, Line 20.	<b>11</b>	.00																												





ATTACH THIS WORKSHEET TO YOUR RETURN.

## 2008 Louisiana Refundable School Readiness Credit Worksheet

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under Louisiana Revised Statute 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income \$25,000 or less and must have incurred child care expenses for a qualified dependent under the age of six (6) who attended a child care facility that is participating in the Quality Star Rating program administered by the Louisiana Department of Social Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

**Do not complete this worksheet if you did not claim a Louisiana refundable child care credit on Form IT-540B, Line 20.**

1. Print the amount of 2008 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 25, Line 11. .... 1 ..... **.00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2008, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A	Quality Rating	B	Percentages for Star Rating
	Five Star		200% (2.0)
	Four Star		150% (1.5)
	Three Star		100% (1.0)
	Two Star		50% (.50)
	One Star		0% (.00)

2. Print the number of your qualified dependents **under the age of six (6)** who attended a:
- Five(5) Star Facility ..... and multiply the number by 2.0 ..... (i) ..... .
- Four(4) Star Facility ..... and multiply the number by 1.5 ..... (ii) ..... .
- Three (3) Star Facility ..... and multiply the number by 1.0 ..... (iii) ..... .
- Two (2) Star Facility ..... and multiply the number by .50 ..... (iv) ..... .
3. Add lines (i) through (iv) and print the result here. Be sure to include the decimal. .... 3 ..... .
4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and print the result here and on Form IT-540B, Line 21. .... 4 ..... **.00**

On Form IT-540B, Line 21 print in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated Quality Star rated facility.



## 2008 Louisiana Property Insurance Credit Worksheet

Louisiana Revised Statute 47:297.7 allows a refundable tax credit of 7% (.07) of the property insurance premiums for individuals who paid an insurance premium for a homeowner's insurance policy, a condominium owner's insurance policy, or a tenant homeowner's policy for their primary residence located in Louisiana less the amount of the Louisiana Citizens Property Insurance assessment. The credit is calculated by subtracting the amount of the Louisiana Citizens Property Insurance assessment, which is also a refundable credit under R.S.47:6025, from the amount of your property insurance premiums and multiplying the result by 7% (.07).

**Do not complete if you did not pay an insurance premium for a homeowner's policy, a condominium owner's policy, or a tenant homeowner's policy for your primary residence located in Louisiana for 2008. You must attach a copy of the declaration page of your insurance policy in order to claim these credits.**

- |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |             |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------------|
| 1 | Louisiana Property Insurance Premium – Print the amount of your premium for your homeowner's policy, your condominium owner's policy, or your tenant homeowner's policy that you paid for your primary residence located in Louisiana for 2008. ....                                                                                                                                                                                                                                                                                                                     | 1 | .00         |
| 2 | Louisiana Citizens Property Insurance Assessment – Print the amount of your Louisiana Citizens Property Insurance Assessment that appeared on your homeowner's or property's insurance declaration page on Line 2 of this worksheet. If you did not claim this credit by filing Form R-540INS, you are entitled to the credit as long as you paid the Louisiana Citizens Property Insurance Assessment on your homeowner's policy or on your business property. Print the amount of your Louisiana Citizens Property Insurance Assessment on Form IT-540B, Line 22. .... | 2 | .00         |
| 3 | Subtract Line 2 from Line 1 and print the result. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3 | .00         |
| 4 | Multiply Line 3 by 7% (.07), round to the nearest dollar, and print the result on Line 5. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4 | <b>x.07</b> |
| 5 | Print this amount on Form IT-540B, Line 23. ....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5 | .00         |

